

Article 2: Administrative Code

Division 7: City Auditor and Comptroller

§22.0701 Powers — Authority

The City Auditor and Comptroller, or his duly authorized deputy, shall, at any time, have power to examine, check and audit the accounts and records of any commission, board, department, division, office, or employee of the City; to require an accounting for all cash revenues of the City; to make and certify to an actual count of cash and securities, and to prescribe, govern and control the movements, or transfer of all cash revenues, or securities, to the custody of the City Treasurer.

(Incorp. 1-22-1952 by O-5046 N.S.)

§22.0702 Facsimile Signature

The Auditor and Comptroller of The City of San Diego may secure and use a facsimile signature machine and sign or countersign all warrants or checks issued in pursuance of his duties by placing a facsimile signature thereon with such machine.

(Incorp. 1-22-1952 by O-5046 N.S.)

§22.0703 Forgery Insurance

The Auditor and Comptroller may, with the approval of the Council of the City, secure forgery insurance protecting such officer and all funds under his control or under the control of City against all forgery resulting from or occasioned by the use of such machine, or which would not have occurred had such machine not have been so in use.

(Incorp. 1-22-1952 by O-5046 N.S.)

§22.0704 Forgery Insurance Premiums

The premiums on all such forgery insurance shall be a proper charge against the moneys appropriated for the support or maintenance of the said Auditor and Comptroller of The City of San Diego.

(Incorp. 1-22-1952 by O-5046 N.S.)

§22.0705 Taxes Collected — Payment to City Treasurer

That the Tax Collector and Tax Assessor collecting taxes for and on behalf of The City of San Diego shall pay the same monthly, as collected, to the City Treasurer of

The City of San Diego; and that on the first Monday in each month the said Tax Collector and Tax Assessor shall settle with the City Auditor for all the moneys collected during the preceding month for the City of San Diego, and pay the same to the City Treasurer, and on the same day must deliver to and file in the office of the City Auditor a statement under oath showing:

- (a) An itemized account of all his transactions and receipts since the last settlement, which accounts must show the amount collected for and on behalf of the City of San Diego for each fund or district or purpose extended on the assessment book; and
- (b) That all money collected by him as Tax Collector and as Tax Assessor has been so paid to the City Treasurer.

(Incorp. 1-22-1952 by O-5046 N.S.)

§22.0706 Deposit of Public Moneys

Every department, office, or institution of The City of San Diego, which receives money directly from the public, or otherwise, on behalf of the City shall deposit the same daily with the Treasurer, except as provided in this section.

- (a) The following departments of the City government shall deposit with the City Treasurer any sums collected for and on behalf of the City from the following specified sources, at least every Monday and Friday:

Park and Recreation Department

- (1) Golf course fees.
- (2) Lake fishing and boating fees.

Engineering Department

- (1) Fees received by Permit Section.
- (2) Fees received by Survey Section.

When a legal holiday falls on a Monday, receipts herein required to be deposited on Monday shall be deposited on Tuesday following. When a legal holiday falls on a Friday, receipts herein required to be deposited on Friday shall be deposited on the preceding Thursday.

- (b) The following departments of the City government shall deposit with the City Treasurer any sums collected for or on behalf of the City from the following specified sources at least once each week, but in any event no later than seven days after receipt:

Park and Recreation Department

- (1) Facilities rental fees.
- (2) Spanish Village lease fees.
- (3) All Recreation Division registration fees.
- (4) All fees for the Contractual and Recreation Promotion Fund.
- (5) Balboa Park leases and rentals.
- (6) Mission Bay leases and rentals.
- (7) Cultural and Recreational Promotional Trust Fund receipts.
- (8) City pools admission fees.
- (9) Boat registration and mooring permit fees, Mission Bay.
- (10) Recreation and community center fees.

General Services Department.

Any and all fees and revenues collected on City-owned or operated airports.

Police Department

- (1) Fingerprinting service fees.
- (2) Parking meter hood rentals.
- (3) Copy fees for traffic accident, arrest and crime reports.

Fire Department

Bicycle licenses.

Library Department

(1) Bookmobiles.

(2) Branch libraries.

Water Utilities Department

Service charges, fees and other receipts at the Chollas Operations Center.

Real Estate Assets Department

(1) Mt. Hope Cemetery.

San Diego Stadium

- (c) Notwithstanding the foregoing provisions, any officer required to pay into the City Treasury taxes, fees, or other moneys collected by him for or on behalf of the City may in his discretion pay such money to the said Treasurer daily, without making any account of the sources from which the amount was collected; and the Treasurer and Auditor shall credit such officer with the amount so paid in without apportioning the same to any specific fund. Such officer shall, however, notwithstanding such payment, make the regular settlements and accounts of his collections monthly, as under the Charter provided; and upon such settlements shall be credited with all amounts so paid to the Treasurer and not included in his resettlements as so much cash.

(Amended 7-25-1994 by O-18088 N.S.)

§22.0707 Penalty

A Tax Collector, refusing or neglecting for a period of five (5) days to make the payments and settlements required by this ordinance and by the laws of the State of California, shall be liable for the same penalties provided by law for the settlement of other taxes and is liable for the full amount of taxes charged upon the assessment roll.

(Incorp. 1-22-1952 by O-5046 N.S.)

§ 22.0708 Annual Report on Internal Controls

- (a) On or before September 1 of every year, beginning with September 1, 2005, the City Auditor and Comptroller, in coordination with the City Manager, shall conduct an annual evaluation of the City's internal financial controls. In the course of that review, the City Auditor and Comptroller shall conduct a thorough review of the efficacy of the City's internal financial controls and their operation and meet with the City's independent auditors to review the design and operation of the City's internal financial controls.
- (b) The City Manager and the City Auditor and Comptroller shall submit a written Annual Report of their findings to the City Council and the Financial Reporting Oversight Board on or before January 1 of every year, beginning with January 1, 2006, and such Annual Report shall be docketed for an open session hearing of the City Council within thirty (30) days thereafter. Accompanying such Annual Report shall be a certification signed by the City Manager and the City Auditor and Comptroller, certifying that they:
 - (1) are responsible for establishing and maintaining the City's internal financial controls;
 - (2) have designed such internal financial controls to ensure that material information relating to the City and its departments, offices, agencies, and affiliated "related entities" as defined in San Diego Municipal Code section 22.1702, is made known to the City Manager and/or the City Auditor and Comptroller by others within the City and its departments, offices, agencies, and affiliated "related entities," particularly during the period in which the Annual Report required by this section is being prepared;
 - (3) have evaluated the effectiveness of the City's internal financial controls as of a date within 90 days prior to the Annual Report;
 - (4) have presented in the Annual Report their conclusions about the effectiveness of their internal controls based on such evaluation as of that date;
 - (5) have disclosed to the City's independent auditors and the Financial Reporting Oversight Board all significant deficiencies in the design or operation of internal controls that could adversely affect the City's ability to record, process, summarize, and report financial data;

- (6) have identified for the City's independent auditors any material weaknesses in internal controls and any fraud, whether or not material, that involves management or other employees who have a significant role in the City's internal controls; and
 - (7) have indicated in the Annual Report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of their evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.
- (c) In the event that the City Manager or the City Auditor and Comptroller is absent, a deputy or other authorized designee of such officer may make the certification required by this section.
(Added 10-11-2004 by O-19320 N.S.)

§ 22.0709 Certifications to the City Council

- (a) In connection with the issuance of the City's Comprehensive Annual Financial Reports [CAFR], the City Auditor and Comptroller shall certify in writing to the City Council that to the best of his or her knowledge, as of its date:
 - (1) the information contained in the CAFR fairly presents, in all material respects, the financial condition and results of operations of the City as of, and for, the periods presented in the CAFR; and
 - (2) the CAFR does not make any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading.
- (b) In connection with offerings of securities of the City or the "related entities" as defined in San Diego Municipal Code section 22.1702, the City Auditor and Comptroller shall certify in writing to the City Council that to the best of his or her knowledge, as of the date of the offering documents or other relevant disclosure materials, the information contained in those sections of such offering documents or disclosure materials for which the City Auditor and Comptroller is primarily responsible:
 - (1) that the information fairly presents, in all material respects, the financial condition and results of operations of the City;

- (2) that the information does not make any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading; and
 - (3) that the financial statements and other financial information from the CAFR included in such offering documents or disclosure materials fairly present in all material respects the financial condition and results of operations of the City as of, and for, the periods presented in the CAFR.
- (c) In the event that the City Auditor and Comptroller is absent, his or her deputy or other authorized designee shall provide the certifications required by this section.

(Added 10-11-2004 by O-19320 N.S.)